

**HOW TO COMPUTE AND DISTRIBUTE
MONTHLY PARKING FEES
AND
MOBILE HOME
LOTTERY & GAMING CREDIT
FOR
2006**



Q: Do mobile homes that pay a monthly parking fee qualify for the Lottery and Gaming Credit?

A: Lottery and Gaming Credit can be claimed if the mobile home is used as a primary residence. The municipal clerk will deduct the credit as part of the determination of the monthly mobile home permit parking fee.

HOW TO COMPUTE & DISTRIBUTE MOBILE HOME PARKING PERMIT FEES

The Mobile Home Parking Fee (MHPF) is a substitute for property taxes on mobile homes **not** taxed as real estate or personal property. Your local assessor is responsible for placing a fair market value on the mobile home(s) and the exempt furnishings. The Clerk is responsible for computing the annual and monthly fees. You will need to have the following information at hand in order to compute these fees and to report the Lottery and Gaming Credit to the Department of Revenue so we can reimburse your municipality.

| | | |
|---------------------------|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Page 2 | Mobile Home Statement (PA-118) | A completed Mobile Home Statement of Monthly Parking Permit Fee (PA-118 R. 9-93) |
| Page 3 | Tax Bill | A copy of a 2005 Real Estate Tax Bill (payable in 2006) from the same school district where the mobile home is located. |
| Page 4 | Lottery & Gaming Credit Calculation | Instructions for calculating the Lottery and Gaming Credit for Mobile Home Parking Permit Fees. |
| Pages 5, 6 & 7 | Step by Step Instructions for MHPF Distribution | Four-step process instruction sheets. Page 5 is school distribution computation for monthly fees; Page 6 is lottery credit distribution computation; and Page 7 is a blank form. |
| Page 8 | LC Calculation Notice | Notice of Equalized Value School Tax Rate & Maximum Credit Value sent by Dept. of Revenue to municipalities in November. |
| Page 9 | Lottery & Gaming Credit Report | Lottery Credit Report Form for Mobile Home Parking Fees due to the Dept. of Revenue by March 1, 2006. |
| Page 10 | Notice of Lottery & Gaming Credit Payment | Lottery and Gaming Credit Payment Notice and Calculation Form for the Mobile Home Parking Fee. |

HOW TO COMPUTE THE MOBILE HOME PARKING PERMIT FEE FOR 2006

Use 2005 tax rates, level of assessment, and Lottery and Gaming Credit value

STEP 1. Complete Section C of the Mobile Home Statement of Monthly Parking Permit Fee.

"On January 1, the assessor shall determine the total fair market value of each mobile home in the taxation district subject to the monthly parking permit fee." 66.0435(3)(c)1.a. Wis. Stats. Also, as mobile homes move in, the assessor will value them throughout the year. Some assessors may erroneously wait to complete these forms until April. The Assessor must complete the form in January.

STEP 2. Calculate the Lottery and Gaming Credit for each individual mobile home fee. The calculation can be computed using the steps outlined on Page 4 - Lottery and Gaming Credit Calculation Form. This credit will be deducted on line 10 of the Mobile Home Statement (PA-118).

STEP 3. Sum total lottery credits applied on each qualified mobile home and count the number of qualified mobile homes used as primary residences that received Lottery and Gaming Credit.

STEP 4. Compute the distribution of Mobile Home Parking Permit Fees for both the collections & Lottery and Gaming Credit.

DEFINITION OF TERMS

Estimated Fair Market Value For all practical purposes, the same as equalized value. The money that could ordinarily be obtained by private sale; cash value.

% Level of Local Assessment: The relationship between the assessed value and the equalized value of the entire taxation district as certified each year by the Department of Revenue.

$$\text{Assessment Ratio} = \frac{\text{Assessed Value}}{\text{Equalized Value}} = \frac{\$91,700}{\$95,500} = 96.02\% \text{ (Example)}$$

Net Tax Rate: A unit per dollar of value by which property is taxed:

$$\text{Tax Rate} = \frac{\text{Total Taxes (before Lottery and Gaming Credit)}}{\text{Total Assessed Value (but after school levy tax credit)}}$$

Equalized Value Certified by the Department of Revenue
School Tax Rate: School Taxes ÷ Equalized Value (TID Out) of the school district.

Credit Value: Maximum equalized value multiplied by the school tax rate to obtain the lottery credit amount.

MOBILE HOME STATEMENT OF MONTHLY PARKING PERMIT FEE

INSTRUCTIONS

MOBILE HOME PARK OPERATOR (or owner of land if mobile home subject to fee is located outside of park): Complete Section A with mobile home owner. Submit in duplicate to your local Assessor within 5 days of the arrival of each mobile home.

ASSESSOR: Complete Section B. Determine the fair market value of the mobile home. (Use PA-117, Mobile Home Valuation Worksheet). NOTE: Exempt furnishings must be subtracted from the fair market value if included in that figure. Submit form to local Clerk for computation of parking permit fee.

CLERK: Complete Section C.

| | | SECTION A | | | | | | | | | |
|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------|------------------------------------------------------------|--------------------------|-----------------|--------------|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| TO BE COMPLETED BY PARK OPERATOR AND MOBILE HOME OWNER | TAXATION DISTRICT | SCHOOL DISTRICT | | COUNTY | NAME OF MOBILE HOME OWNER | | | | | | |
| | 100 | 2910 | | 01 | I. M. Owner | | | | | | |
| | NAME OF PARK | | | | ADDRESS OF MOBILE HOME | | | | | | |
| | Sugar Maple Park | | | | 200 Sugar Maple Blvd, Badger, WI 54825 | | | | | | |
| | PARK ADDRESS | | | ARRIVAL DATE | OWNER PERMANENT ADDRESS | | | | | | |
| | 1001 Elm Drive Badger, WI 54825 | | | 12-1-92 | Same as above | | | | | | |
| | MOBILE HOME DESCRIPTION | | | | | | | | | | |
| | MANUFACTURER'S NAME | | | MODEL OR POPULAR NAME | | | SERIAL NUMBER | | | | |
| | YR OF MANUFACTURE | PURCHASE YEAR | PURCHASE PRICE | | PURCHASED AS | | WHERE PURCHASED | | | | |
| | 1999 | 1999 | 30,000 | | <input type="checkbox"/> NEW <input type="checkbox"/> USED | | | | | | |
| DO YOU HAVE | | LICENSE NO. (IF APPLICABLE) | | WIDTH | LENGTH | WEIGHT | COLOR | NO. OF AXLES | | | |
| <input type="checkbox"/> BILL OF SALE <input type="checkbox"/> TITLE | | | | FT. | FT. | | | | | | |
| NO. OF ROOMS | | DOES MOBILE HOME HAVE | | | | | | | | | |
| BATHS _____ BDRMS _____ | | <input type="checkbox"/> SKIRTING <input type="checkbox"/> FIREPLACE <input type="checkbox"/> PORCH _____ SF <input type="checkbox"/> AIR CONDITIONING <input type="checkbox"/> WASHER <input type="checkbox"/> PATIO _____ SF <input type="checkbox"/> DISHWASHER <input type="checkbox"/> DRYER <input type="checkbox"/> CARPORT _____ SF | | | | | | | | | |
| TOTAL ROOMS _____ | | | | | | | | | | | |
| PLEASE SIGN HERE | | SIGNATURE OF MOBILE HOME OWNER | | | | | DATE | | | | |
| | | | | | | | | | | | |
| | | SECTION B – VALUATION | | | | | | | | | |
| ASSESSOR | 1. Total Fair Market Value \$ | | | | | DATE VIEWED OR INSPECTED | | | | | |
| | 24,000 | | | | | | | | | | |
| | 2. Exempt Furnishings – \$ | | | | | SIGNATURE OF ASSESSOR | | | | | |
| 4,000 | | | | | | | | | | | |
| 3. NET FAIR MARKET VALUE \$ | | | | | | | | | | | |
| 20,000 | | | | | | | | | | | |
| (Subtract line 2 from line 1) | | | | | | | | | | | |
| | | SECTION C – COMPUTATION OF PARKING PERMIT FEE | | | | | | | | | |
| CLERK | 4. Net Fair Market Value (from line 3 above) \$ | | | | | 20,000 | | | | | The first monthly fee covers the month of January (Enter month) and is due on or before the 10th day of February (Enter the following month) The monthly fee is due on or before the 10th day of each month thereafter. |
| | 5. % Level of Local Assessment X | | | | | 98.90% | | | | | |
| | (established for preceding Jan. 1 assessment) | | | | | | | | | | |
| | 6. Value for Fee Computation (multiply line 4 by line 5) \$ | | | | | 19,780 | | | | | |
| | 7. Net Tax Rate (after state tax credit) (established for preceding January 1 assessment) X | | | | | .0162108 | | | | | |
| | 8. Annual Fee (multiply line 6 by line 7) \$ | | | | | 320.65 | | | | | |
| | 9. Gross Monthly Fee (divide line 8 by 12 months) \$ | | | | | 26.72 | | | | | |
| | 10. Lottery Credit (if applicable) – \$ | | | | | 8.06 | | | | | |
| | 11. Net Monthly Fee (subtract line 10 from line 9) \$ | | | | | 18.66 | | | | | |
| | | | | | | | | | | | |

STATE OF WISCONSIN
Real Estate **PROPERTY TAX BILL FOR** 2005
VILLAGE OF BADGER
AMERICA CO.

Property Tax Bill from the School District where
the mobile home is located.

IMPORTANT: Correspondence should refer to tax number
See reverse side for Important Information

Be sure this description covers your property. This description is for
property tax bill only and may not be a full legal description.

LEGAL DESCRIPTION
PART OF THE FIRST ADDITION
TO THE SECOND ADDITION
CONSISTING OF 1 LOT

BILL AND SUE HOMEOWNER
RR 9
BADGER, WI 58425

MOBILE HOME STATEMENT

PARCEL # 12-116 0029-0000

| | | | | |
|-------------------------------|---------------------------------------|---------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| Assessed Value Land 22,000 | Ass'd. Value Improvements 76,900 | Total Assessed Value 98,900 | Ave. Asmt. Ratio 98.90% | Net Assessed Value Rate (Does NOT reflect Lottery Credit) 0162108 |
| Est. Fair Mkt. Land 22,250 | Est. Fair Mkt. Improvements 77,750 | Total Est. Fair Mkt. 100,000 | <input type="checkbox"/> A Star in This Box Means Unpaid Prior Year Taxes | School taxes reduced by School levy tax credit \$160.09 |

| | 2004 Est. State Aids Allocated Tax Dist. | 2005 Est. State Aids Allocated Tax Dist. | 2004 Net Tax | 2005 Net Tax | % Tax Change |
|---------------------|------------------------------------------------|------------------------------------------------|-----------------|-----------------|-----------------|
| Taxing Jurisdiction | | | | | |
| STATE OF WI | | | 20.01 | 21.83 | 9.1% |
| AMERICA CO | 19,993 | 16,606 | 338.70 | 355.81 | 5.1% |
| VILLAGE OF BADGER | 117,410 | 110,162 | 208.62 | 207.63 | -0.5% |
| SCH. DIST. #3150 | 606,868 | 648,289 | 956.63 | 869.21 | 0.9% |
| TECH. COLLEGE #56 | 21,846 | 20,572 | 139.87 | 148.78 | 6.4% |
| Total | 766,117 | 795,629 | 1,663.83 | 1,603.26 | -3.6% |
| | | | 88.29 | 96.75 | 9.6% |
| | | | 1,575.55 | 1,506.51 | -4.4% |
| | | | | | |

MOBILE HOME STATEMENT

Make Check Payable To:

JANE DOE
TREAS. VILLAGE OF BADGER
RR 9, P.O. BOX 6890
BADGER, WI 58425

Full Payment Due on or Before January 31, 2006

\$ 1,865.53

Net Property Tax \$1,506.51

GARBAGE 359.02

Or First Installment Payment Due On or Before January 31

\$ 1,063.90

And Second Installment Payment Payable To:

JOHN SMITH, CO TREAS.
AMERICA CO COURTHOUSE
BADGER, WI 58425

And Second Installment Payment Due on or Before July 31

\$ 801.63

TOTAL DUE FOR FULL PAYMENT

PAY BY JANUARY 31, 2006



\$ 1,865.53

Warning: If not paid by due dates, installment option is lost and total tax is
delinquent subject to interest and if applicable, penalty.
(See reverse)

☐

Check For Billing Address Change.

BILL AND SUE HOMEOWNER
RR 9
BADGER, WI 58425

Lottery and Gaming Credit Calculation

Instructions for calculating the Lottery and Gaming Credit for Mobile Home Parking Permit Fees.

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| | STEP 1: |
| Compare the NET FAIR MARKET VALUE on PA-118 line 3 SECTION B - VALUATION to the Maximum Credit Value. The lower of these two amounts is the " CREDIT VALUE ". | THE LOWER OF: $\frac{\text{Net Fair Market Value}}{\text{OR}} \frac{\$9,400}{\text{Maximum Credit Value}} = \text{"CREDIT VALUE"}$ |
| | STEP 2: |
| Multiply the Equalized Value School Tax Rate on the LC Calculation Notice (Page 8) by the " CREDIT VALUE " from Step 1 above. | $\frac{\text{"CREDIT VALUE" (from Step 1)}}{\text{X}} \frac{\text{Equalized Value School Tax Rate}}{\text{Lottery Credit}} =$ |
| | STEP 3: |
| Calculate the Monthly fee for Line 10 of SECTION C – COMPUTATION OF PARKING PERMIT FEE (Page 2) on PA-118 | $\frac{\text{Lottery Credit from Step 2 above}}{\div 12} = \text{Monthly Lottery Credit}$ |

EXAMPLE:

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | STEP 1: |
| Compare the NET FAIR MARKET VALUE on PA-118 line 3 SECTION B - VALUATION to the Maximum Credit Value. The lower of these two amounts is the " CREDIT VALUE ". | THE LOWER OF: $\frac{\$20,000}{\text{Net Fair Market Value}} \text{ OR } \frac{\$9,400}{\text{Maximum Credit Value}} = \frac{\$9,400}{\text{"CREDIT VALUE"}}$ |
| | STEP 2: |
| Multiply the Equalized Value School Tax Rate on the LC Calculation Notice (Page 8) by the " CREDIT VALUE " from Step 1 above. | $\frac{\$9,400 \text{ xx "CREDIT VALUE" (from Step 1)}}{\text{X}} \frac{.0102930}{\text{Equalized Value School Tax Rate}} = \frac{\$96.75}{\text{Lottery Credit}}$ |
| | STEP 3: |
| Calculate the monthly fee for Line 10 of SECTION C – COMPUTATION OF PARKING PERMIT FEE (Page 2) on PA-118. | $\frac{\$96.75}{\text{Lottery Credit from STEP 2 above}} \div 12 = \frac{\$8.06}{\text{Monthly Lottery Credit}}$ |

Page 5 Step by Step Instructions for Mobile Home Parking Fee Distribution

TO COMPUTE THE DISTRIBUTION OF MOBILE HOME PARKING PERMIT FEES FOLLOW THESE FOUR STEPS. Per Wis. Statutes 66.0435

| | STEP 1: |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>Determine proportionate share (ratio) for school district(s).</u> Use a tax bill (page 3) for the same school district where the mobile home park is located. | $\frac{\$869.21}{\text{School Dist tax}} + \frac{\$1,60.09}{\text{School levy tax credit}} = \frac{\$1,029.30}{\text{Gross school tax}}$ $\frac{\$1,603.26}{\text{Total tax}} + \frac{\$160.09}{\text{School levy tax credit}} = \frac{\$1,763.35}{\text{Total Gross tax}}$ $\frac{\$1,029.30}{\text{Gross school tax}} \div \frac{\$1,763.35}{\text{Total Gross tax}} = \frac{0.5837}{\text{School's Ratio (share of fee)}}$ |
| | STEP 2: |
| <u>Determine park operator reimbursement (66.0435(3m))</u> If municipal ordinance requires that monthly parking permit fee collections be made by park operator, the park operator may deduct 2% of the total collections for administration. This should be subtracted prior to payment to the municipality. | $\frac{\$700.00}{\text{Total Collections}} \times .02 = \frac{\$14.00}{\text{Amount to be retained by park operator}}$ $\frac{\$700.00}{\text{Total Collections}} - \frac{\$14.00}{\text{Amount to be retained By park operator}} = \frac{\$686.00}{\text{Payment to Municipality}}$ |
| | STEP 3: |
| <u>Determine municipality administration cost retained (Wis. Statutes 66.0435(8))</u> Multiply the Gross Parking Permit Fee collected (before park operator reimbursement) by 10% to cover the cost of administration. | $\frac{\$700.00}{\text{Total Mthly Collections (before park operator fee) municipality}} \times .10 = \frac{\$70.00}{\text{Cost for admin. to be retained by}}$ |
| | STEP 4: |
| <u>Determine amount to be shared with school district</u> Multiply Monthly Parking Permit Fee collections, less park operator fees (if applicable), less municipal administration costs retained, by school's ratio. *NOTE: To distribute Mobile Home Lottery Credit, do Step 1 to determine school's ratio, then start with middle row of Step 4, and enter the amount to be shared with the school district from the "Notice of Lottery Credit Payment Mobile Homes Parking Fees Only". | $\frac{\$700.00}{\text{Total Mthly Collections (before park operator fee)}} - \frac{\$14.00}{\text{Park operator fee (STEP 2)}} - \frac{\$70.00}{\text{Cost of Admin. (STEP 3)}}$ $= \frac{\$616.00}{\text{Amount to be shared}} \times \frac{0.5837}{\text{School's Ratio}} = \frac{\$359.56}{\text{\$ to school}}$ $\frac{\$616.00}{\text{Amount to be shared with School District}} - \frac{\$359.56}{\text{\$ to school}} = \frac{\$256.44}{\text{Balance for Municipality}}$ |

Page 6 Step by Step Instructions for MHPF Lottery Credit Distribution

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | STEP 1: |
| <u>Determine proportionate share (ratio) for school district(s)</u> Use a tax bill (Page 3) for the same school district where the mobile home park is located. | $\frac{\$869.21}{\text{School Dist tax}} + \frac{\$160.09}{\text{School levy tax credit}} = \frac{\$1,029.30}{\text{Gross school tax}}$ $\frac{\$1,603.26}{\text{Total tax}} + \frac{\$160.09}{\text{School levy tax credit}} = \frac{\$1,763.35}{\text{Total Gross tax}}$ $\frac{\$1,029.30}{\text{Gross school tax}} \div \frac{\$1,763.35}{\text{Total Gross tax}} = \frac{0.5837}{\text{School's Ratio (share of fee)}}$ |
| | STEP 2: |
| <u>Determine park operator reimbursement (66.0435(3m))</u> If municipal ordinance requires that monthly parking permit fee collections be made by park operator, the park operator may deduct 2% of the total collections for administration. This should be subtracted <u>prior</u> to payment to the municipality. | $\frac{\text{N/A}}{\text{Total Collections}} \times .02 = \frac{\text{N/A}}{\text{Amount to be retained by park operator}}$ $\frac{\text{Total Collections}}{\text{Total Collections}} - \frac{\text{Amt. to be retained By park operator}}{\text{Amt. to be retained By park operator}} = \frac{\text{Pmt to Municipality}}{\text{Pmt to Municipality}}$ |
| | STEP 3: |
| <u>Determine municipality administration cost retained (Wis. Statutes 66.0435(8))</u> Multiply the Gross Monthly Parking Permit Fee collected (before park operator reimbursement), by 10% to cover the cost of administration. | $\frac{\text{N/A}}{\text{Total Collections (before park operator fee) municipality}} \times .10 = \frac{\text{N/A}}{\text{Cost for Admin. to be retained by}}$ |
| | STEP 4: |
| <u>Determine amount to be shared with school district</u> Multiply Monthly Parking Permit Fee collections, less park operator fees (if applicable), less municipal administration costs retained, by school's ratio. *NOTE: To distribute Mobile Home Lottery Credit, do Step 1 to determine school's ratio, then start with middle row of Step 4, and enter the amount to be shared with the school district from the "Notice of Lottery Credit Payment Mobile Homes Parking Fees Only". | $\frac{\text{N/A}}{\text{Total Mthly Collections (before park operator fee)}} - \frac{\text{N/A}}{\text{Park operator fee (STEP 2)}} - \frac{\text{N/A}}{\text{Cost of Admin. (STEP 3)}}$ $= \frac{\$315.00}{\text{Amount to be shared}} \times \frac{0.5837}{\text{School's Ratio}} = \frac{\$183.87}{\$ \text{ to school}}$ $\frac{\$315.00}{\text{Amount to be shared with School District}} - \frac{\$183.87}{\$ \text{ to school}} = \frac{\$131.13}{\text{Balance for Municipality}}$ |

Page 7 General Step by Step Instructions for Mobile Home Parking Fee Distribution

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | STEP 1: |
| <u>Determine proportionate share (ratio) for school district(s)</u> Use a tax bill (Page 3) for the same school district where the mobile home park is located. | $\frac{\text{School Dist. tax}}{\text{Total tax}} + \frac{\text{School levy tax credit}}{\text{School levy tax credit}} = \frac{\text{Gross school tax}}{\text{Total Gross tax}}$ $\frac{\text{Gross school tax}}{\text{Total Gross tax}} = \text{School's Ratio (share of fee)}$ |
| | STEP 2: |
| <u>Determine park operator reimbursement (66.0435(3m))</u> If municipal ordinance requires that monthly parking permit fee collections be made by park operator, the park operator may deduct 2% of the total collections for administration. This amount should be subtracted <u>prior</u> to payment to the municipality. | $\text{Total Collections} \times .02 = \text{Amount to be retained by park operator}$ $\text{Total Collections} - \text{Amt. to be retained By park operator} = \text{Pmt to Municipality}$ |
| | STEP 3: |
| <u>Determine municipality administration cost retained (Wis. Statutes 66.0435(8))</u> Multiply the Gross Monthly Parking Permit Fee collected (before park operator reimbursement), by 10% to cover the cost of administration. | $\text{Total Collections (before park operator fee) Municipality} \times .10 = \text{Cost for Admin. to be retained by}$ |
| | STEP 4: |
| <u>Determine amount to be shared with school district</u> Multiply Monthly Parking Permit Fee collections, less park operator fees (if applicable), less municipal administration costs retained, by school's ratio. *NOTE: To distribute Mobile Home Lottery Credit, do Step 1 to determine school's ratio, then start with middle row of Step 4, and enter the amount to be shared with the school district from the "Notice of Lottery Credit Payment Mobile Homes Parking Fees Only". | $\text{Total Mthly Collections (before park operator fee)} - \text{Park Operator fee (STEP 2)} - \text{Cost of Admin. (STEP 3)}$ $= \text{Amount to be shared} \times \text{School's Ratio} = \$ \text{ to school}$ $\text{Amount to be shared with school district} - \$ \text{ to school} = \text{Balance for Municipality}$ |

WISCONSIN DEPARTMENT OF REVENUE
NOTICE OF EQUALIZED VALUE SCHOOL TAX RATE
USE FOR 2005 LOTTERY CREDIT CALCULATION

Ima Clerk
Village of Badger
PO Box 250
Badger, WI 58425

| <u>COMUN CODE</u> | <u>COUNTY</u> | <u>TAX DISTRICT NAME</u> |
|-------------------|---------------|--------------------------|
| 01-100 | AMERICA | VILLAGE OF BADGER |

| <u>SCHOOL CODE</u> | <u>SCHOOL DIST. NAME</u> | <u>EQUALIZED VALUE SCHOOL TAX RATE</u> | <u>MAXIMUM CREDIT VALUE</u> | <u>MAXIMUM LOTTERY CREDIT</u> |
|--------------------|--------------------------|----------------------------------------|-----------------------------|-------------------------------|
| #3150 | ROSE | .0102930 | \$9,400 | \$ 96.75 |
| #6181 | VIOLET | .0102904 | \$9,400 | \$ 96.73 |
| #5100 | APPLE | .0089397 | \$9,400 | \$ 84.03 |

LOCAL GOVERNMENT SERVICES

DIRECT ANY INQUIRIES TO:
LOTTERY CREDIT UNIT
WIS. DEPARTMENT OF REVENUE
P.O. BOX 8971
MADISON, WI 53708-8971

LOTTERY CREDIT STAFF:
CAROLYN SAWYER 608-266-0772
PEGGY KEACH 608-266-9457

MARCH 2005 LOTTERY AND GAMING CREDIT REPORT
Mobile Home Parking Fees only

February 2006

IMA TREASURER
VILLAGE OF BADGER
RR 9, P.O. BOX 6890
BADGER, WI 58425

Dear Treasurer:

You must report the total number and amount of lottery credits that were claimed by all the mobile home parking fee taxpayers in your taxation district. The amount reported should be the amount for the **entire year**. **THIS REPORT IS DUE IN OUR OFFICE NO LATER THAN MARCH 1, 2006**. If we do not receive this report by March 1, payment of your lottery credit may be delayed.

PLEASE FILE THIS FORM AS SOON AS POSSIBLE. We need this information to make a payment to you on March 27, 2006. If your tax district does not have any claims for mobile home parking fees, please write "none" in the claim amount column, sign and date this report, and return it in the enclosed envelope by the due date.

THIS FORM IS FOR MOBILE HOMES PAYING PARKING FEES ONLY.

| (1) Code | (2) Name | (3) No. of MHPF Claims | (4) MHPF Claim Amount For Year |
|-------------|-------------|---------------------------------|-----------------------------------------|
| 01100 | BADGER | _____ | _____ |

Treasurer signature

Telephone

Date

Contact Person for Municipality _____
Name Telephone

DO NOT USE THIS FORM FOR PERSONAL PROPERTY MOBILE HOMES!

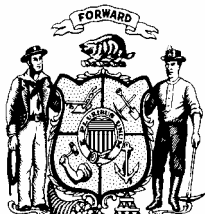
You will receive a payment for these mobile home parking fee claims and instructions on March 27, 2006.

Call the Lottery Credit Staff at (608) 266-0772 or (608) 266-9457 if you have questions. Please complete and return this form in the enclosed envelope by **MARCH 1, 2006** or fax it to (608) 264-6887.

To: Local Government Services
Wis. Department of Revenue
P.O. Box 8971
Madison WI 53708-8971

**Page 10 Notice of
Lottery &
Gaming Credit
Payment**

**Lottery and Gaming Credit Payment Notice &
Calculation Form for the Mobile Home Parking Fee.**



State of Wisconsin

DEPARTMENT OF REVENUE

2135 Rimrock Road, P.O. Box 8971
Madison, Wisconsin 53708-8971
FAX (608)264-6887

March 21, 2006

**Notice of Lottery Credit Payment
Mobile Home Parking Fees Only**

JANE DOE
VILLAGE OF BADGER
RR 9, P.O. BOX 6890
BADGER, WI 58425

Co. Mun. Code 01100
County of AMERICA
VILLAGE OF BADGER

Dear Jane,

Your municipality will receive a Lottery and Gaming Credit payment on March 27, 2006. The payment will be in the amount of \$350.00

Payments will be made by ACH or investment pool to those municipalities set up to do so.

The distribution of the Lottery and Gaming Credit claimed on mobile home parking fees is to be allocated in the same manner as the actual fees. Therefore, the distribution of fees as provided in Wis. Stats. 66.0435(8) should be used to prorate the lottery credit on mobile home parking fees. We have calculated the 10% cost of administration retained by the municipality. You should distribute \$315.00 using the ratio of the school tax to total tax levy.

| | |
|----------------------------------------------|---------------------------|
| Total Mobile Home Parking Fee Lottery Credit | <u> \$ 350.00 </u> |
| Cost of Administration (10%) (Deduct) | <u> - \$ 35.00 </u> |
| Lottery Credit to be distributed | <u> \$ 315.00 </u> |

MOBILE HOME PARKING FEE

Lottery and Gaming Credit Claim Form

Owners of mobile homes subject to a monthly parking permit fee may qualify for a Lottery and Gaming Credit which will reduce monthly parking fees for **2006**.

If you are the owner of the mobile home described below on January 1, 2006 **AND** you use the property as your primary residence, you can claim the Lottery and Gaming Credit on your monthly mobile home parking permit fee by completing and signing the following certification. **Do not claim the credit if the mobile home is not your primary residence (you can have only one primary residence).**

Your local treasurer will compute the monthly credit and deduct it from your monthly parking permit fee. To claim the credit, this form must be presented to your local treasurer on or before **January 31, 2006**. The Department of Revenue will audit claims.

*** If you do not qualify for the credit, do not return this form ***

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Address of Mobile Home _____ _____ _____ _____ | Account Number _____ <div style="display: flex; align-items: center;"><div style="margin-right: 10px;"><input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City</div><div style="font-size: 2em; margin-right: 10px;">}</div><div>_____</div></div> County _____ |
| I attest, under penalty of law, that as of January 1, 2006, I am the owner of the mobile home described above and that I use it as my primary residence. I understand that I am to notify the municipal treasurer within 30 days of the date on which I no longer own the property or no longer use the property as my primary residence. | |
| Signature | Date |
| Print name clearly | |

For Use By Taxation District Treasurer Only

1. Net fair market value of mobile home (not to exceed \$ 9,400) _____ (1)
2. Equalized value school tax rate of district where home is located _____ (2)
3. Lottery credit (1) x (2) _____ (3)
4. Monthly credit deduction (3) ÷ 12 months